

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A magnetic recording medium comprising:  
a non-magnetic substrate;  
at least two soft magnetic layers divided by a separate layer therebetween, each of  
said at least two soft magnetic layers having a thickness that prevents a non-uniformity of a  
crystal structure; and  
at least one magnetic recording layer formed on the substrate via said at least two soft  
magnetic layers,  
wherein a surface roughness (Ra) of the magnetic recording medium is at most 50Å,  
and a product ( $\mu_{max} \times t$ ) of a maximum permeability ( $\mu_{max}$ ) and a thickness (t) of the at  
least two soft magnetic layers is at least 1,000,000 1,500,000 (H·Å/m).

Claim 2 (Canceled).

Claim 3 (Previously Presented): The magnetic recording medium according to Claim 1, further comprising a plurality of soft magnetic layers, said plurality of soft magnetic layers having from 2 to 20 soft magnetic layers, and a separate layer is provided between any two soft magnetic layers.

Claim 4 (Previously Presented): The magnetic recording medium according to Claim 1, wherein the total thickness of the at least two soft magnetic layers and the separate layer is from 500 to 10,000 Å.

**Claim 5 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein the ratio of the total thickness of the at least two soft magnetic layers and the separate layer to the thickness of the separate layer, is from 1:0.05 to 1:0.5.

**Claim 6 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein the ratio of the total thickness of the at least two soft magnetic layers and the separate layer to the thickness of the separate layer, is from 1:0.07 to 1:0.2.

**Claim 7 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein the separate layer is a non-magnetic layer.

**Claim 8 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein the separate layer is Cr or an alloy containing Cr as the main component.

**Claim 9 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein a thickness of the separate layer is from 50 to 300 Å.

**Claim 10 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein a maximum permeability of the at least two soft magnetic layers is from 10 to 1,000,000 H/m.

**Claim 11 (Previously Presented):** The magnetic recording medium according to Claim 1, wherein a coercive force of the at least two soft magnetic layers is at most 100 Oersted.

Claim 12 (Previously Presented): The magnetic recording medium according to Claim 1, wherein the at least two soft magnetic layers are made of a NiFe alloy or a NiFeMo alloy.

Claim 13 (Original): The magnetic recording medium according to Claim 1, which is a perpendicular magnetic recording medium.

Claim 14 (Previously Presented): A magnetic recording apparatus comprising:  
a magnetic recording medium;  
driving means to drive the magnetic recording medium in a recording direction; and  
a magnetic head provided with a recording section and a reproducing section, means  
to relatively move the magnetic head against the magnetic recording medium, and  
recording/reproducing signal treating means to input recording signals to the magnetic head  
and to output reproducing signals from the magnetic head,  
wherein the magnetic recording medium is a magnetic recording medium as defined  
in Claim 1.